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2. Contracts (§ 261*)—Rescission—Delay in Performance.—In the absence of bad faith, a court of equity will not search for grounds to forfeit a contract, nor sustain an alleged rescission thereof for mere delay in performance, when the party in interest in the meantime has accepted substitutionary performance.

[Ed. Note.—For other cases, see Contracts, Cent. Dig. §§ 1174-1180; Dec. Dig. § 261.* 3 Va.-W. Va. Enc. Dig. 419.]

3. Executors and Administrators (§ 453*)—Action by Administrator—Relief to Defendant.—Where an administrator sued in equity to recover personal property transferred by decedent to defendant, the court, having all the parties before it, had power to direct a delivery of the property to defendant under the transfer, instead of ordering a delivery to plaintiff for purposes of administration; it appearing that there were no debts of decedent's estate.

[Ed. Note.—For other cases, see Executors and Administrators, Cent. Dig. §§ 1884-1908; Dec. Dig. § 453.* 5 Va.-W. Va. Enc. Dig. 703.]

Appeal from Circuit Court, Caroline County.

Action by R. B. Broadbuss, as administrator of the estate of Sarah S. Alsop, deceased, against T. R. Campbell. Judgment for plaintiff, and defendant appeals. Reversed.

St. Geo. R. Fitzhugh, of Fredericksburg, and *Wm. E. Ennis*, of Bowling Green, for appellant.

Chandler & Beale, of Bowling Green, for appellee.

TABB *v.* CITY OF RICHMOND.

March 12, 1914.

[81 S. E. 34.]

1. Licenses (§ 19*)—Occupation—Agents of Fraternal Organizations.—Acts 1910, c. 291, defining and classifying industrial benefit associations, declares (section 5) that every association embraced in the first section of the act shall pay a specific license tax of \$200 per annum for the privilege of doing business in the state, and in addition \$1 on every \$200 of gross premiums, dues, or assessments collected from business within the state, which fees shall be paid in the same manner and at the same time as is required of regular life insurance companies, and such fraternal companies shall be exempt from the payment of all town, county, and municipal licenses, taxes, and fees, but that every agent, canvasser, or solicitor representing any company qualified to transact business under the act shall be subject to the laws governing agents of insurance companies. Held

*For other cases see same topic and section NUMBER in Dec. Dig. & Am. Dig. Key No. Series & Rep'r Indexes

that, while such section relieved a fraternal association itself from all other taxes save those imposed by such act, it did not prevent a city from imposing an additional license tax on individual agents employed by such companies.

[Ed. Note.—For other cases, see Licenses, Cent. Dig. §§ 48-54; Dec. Dig. § 19.* 9 Va.-W. Va. Enc. Dig. 310; 14 Va.-W. Va. Enc. Dig. 652; 15 Va.-W. Va. Enc. Dig. 609.]

2. Taxation (§ 204*)—Exemptions.—Statutes alleged to contain exemptions from taxation are to be strictly construed, and in a doubtful case the claim of exemptions must be denied.

[Ed. Note.—For other cases, see Taxation, Cent. Dig. §§ 321-323, 325, 332, 333; Dec. Dig. § 204.* 13 Va.-W. Va. Enc. Dig. 110.]

Error to Hustings Court of City of Richmond.

Action by the City of Richmond against B. H. Tabb to recover a penalty for conducting the business of a life insurance agent in the city of Richmond without a license. From a judgment of the hustings court of such city, imposing a fine of \$25 on defendant, he brings error. Affirmed.

L. T. W. Marye, of Richmond, for plaintiff in error.

H. R. Pollard and *Geo. Wayne Anderson*, both of Richmond, for defendant in error.

BALDWIN & BROWN et al. v. WINFREE'S ADM'R et al.

March 12, 1914.

[81 S. E. 36.]

1. Fraudulent Conveyances (§ 61*)—Insolvency—Notice to Grantee.—Insolvency does not deprive the owner of property of the right to dispose of it unless the transfer is made with intent to hinder, delay, or defraud creditors, and even then the title of the transferee will not be void if the sale is made for a valuable consideration, and the transferee has no notice of the seller's fraudulent intent.

[Ed. Note.—For other cases, see Fraudulent Conveyances, Cent. Dig. §§ 138-158; Dec. Dig. § 61.* 6 Va.-W. Va. Enc. Dig. 557; 14 Va.-W. Va. Enc. Dig. 485; 15 Va.-W. Va. Enc. Dig. 435.]

2. Fraudulent Conveyances (§ 102*)—Parties—Relationship—Badges of Fraud.—Where an insolvent, having taken title to real property purchased by his wife, conveyed the same to his brother for a valuable consideration, who took without notice of any fraudulent intent on the part of the grantor to hinder or defraud creditors, and executed an option agreeing to reconvey the property to the grantor's wife on certain specified terms within 12 months, from motives of charity to her, who shortly after the transfer became a widow,

*For other cases see same topic and section NUMBER in Dec. Dig. & Am. Dig. Key No. Series & Rep'r Indexes.